REMARKS

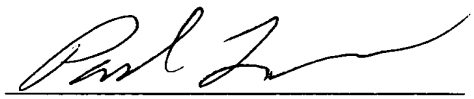
The above amendments to the claims have been made to remove multiple dependencies and to present the claims in better form prior to examination.

An early examination on the merits of the application is earnestly solicited.

Please charge any shortage in the fees or credit any overpayment to Deposit Account No. 03-3975 (21028/283274).

Respectfully submitted,

PILLSBURY WINTHROP LLP

By: 

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APPENDIX
(Showing Changes Made to the Claims)

3. (Amended) Process according to [any one of claims 1-2] claim 1, wherein when a β-hydroxy forming component, an amine component, a carbodiimide component or a mixture of two or more thereof is present, said component(s) are added only after the acidic catalyst has been neutralized with said at least one component that forms an ester compound not having a β-hydroxy group or forms an amid compound.

4. (Amended) Process according to [any one of claims 1-3] claim 1, wherein said at least one component additionally forms with the remaining free acid groups an ester compound not having a β-hydroxy group or forms an amid compound.

5. (Amended) Process according to claim [5] 1, wherein the remaining free acid groups comprise free (meth)acrylic acid groups and free carboxylic acid groups.

6. (Amended) Process according to [any one of claims 1-5] claim 1, wherein said at least one component is chosen from the group consisting of a cyclic ether, an ortho-ester, an ester, a lactone, an alcohol, a carbonate, an unsaturated component, or a mixture thereof.

9. (Amended) Process according to [any one of claims 1-8] claim 1, wherein a neutralizing system that comprises said at least one component is added in an amount appropriate to obtain an acid value of the acidic catalyst, AV1, of less than about 2 mg KOH/g of resin.

10. (Amended) Process according to [any one of claims 1-9] claim 1, wherein a neutralizing system that comprises said at least one component is added in an amount appropriate to obtain an acid value of the free acid excluding the acidic catalyst, AV2, of less than about 20 mg KOH/g of resin.

12.(Amended) Process according to [any one of claims 1-11] claim 1, wherein the neutralizing system is added in an amount of about 300 mol% or less relative to the total amount of acids.

13. (Amended) Process according to [any one of claims 1-11] claim 1, wherein the at least one component is added in an amount of 105 mol% or more relative to the total mol% of acid catalyst.

14. (Amended) Process according to [any one of claims 1-13] claim 1, wherein the ester of (meth)acrylic acid is a (meth)acrylate functional polyester or polyalkyd.

15. (Amended) Process according to [any one of claims 1-14] claim 1, wherein the acidic catalyst is selected from the group consisting of sulfuric acid, phosphoric acid, and monoesters thereof, para-toluene sulfonic acid, benzene sulfonic acid, styrene sulfonic acid, and methane sulfonic acid.

17.(Amended) Ester of (meth)acrylic acid resin obtainable according to the process of [any one of claims 1-16] claim 1, wherein the acid value of the resin does not substantially increase when stored in an open jar in an oven at 80°C for at least 1 day.

21. (Amended) Powder coating composition comprising an ester of (meth)acrylic acid obtained according to the process of [any one of claims 1–18] claim 1 and a photoinitiator or a peroxide.

23. (Amended) Powder coating composition according to [any one of claims 21-22] claim 21, wherein the composition contains a photoinitiator and is UV-curable.

24. (Amended) Wet coating composition comprising an ester of (meth)acrylic acid obtained according to the process of [any one of claims 1–18] claim 1 and a photoinitiator or a reactive diluent.

25. (Amended) Composite resin comprising an ester of (meth)acrylic acid obtained according to the process of [any one of claims 1–18] claim 1 and a peroxide or a reactive diluent.

End of Appendix